



MAIL TO: State of Washington  
Department of Revenue  
PO Box 34054  
Seattle, WA 98124-1054

JAN - DEC 2003

STR  
03

# SALES TAX REMITTANCE RETURN

☐ ONLY Fill in Box if Amended Return Information Attached

NAME \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_

FIRM NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

Address Changes? ☐ business location ☐ mailing address ☐ both ☐ Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_

➔ Please fill in the appropriate box and note address changes above, if applicable.

➔ USE BLACK INK AND RETURN ORIGINAL FORM.

This Sales Tax Remittance form replaces the Combined Excise Tax Return. If your total annual gross business income is less than \$28,000 and you owe retail sales tax under \$2,000, you may report sales tax on this form (see instructions, on reverse). The business and occupation (B&O) tax is not due because the Small Business Credit will eliminate your B&O tax liability. If your annual gross business income is greater than \$28,000, you owe retail sales tax over \$2,000, or you owe taxes other than retail sales tax, please see reverse for instructions. **This return is due January 31, 2004.**

## DUE DATE: JANUARY 31, 2004

- ★ 5 % Penalty is Assessed After February 2, 2004
- 15% Penalty is Assessed After March 1, 2004
- 25% Penalty is Assessed After March 31, 2004

*If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.*

### Finalizing Your Sales Tax Remittance Return

- Sign, date, and provide a contact number below.
- Keep a copy for your files, and mail **original** form with your payment in the enclosed envelope.
- Please do not staple or paperclip your payment to the form.
- If remitting an amount different than the amount of tax collected, please enclose an explanation.
- Make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

➔ Phone (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

➔ Signature \_\_\_\_\_

### Please check applicable box(es):

- ☐ No Sales Tax Collected in 2003 and/or;
- ☐ Gross Business Activity totaled less than \$28,000;

- OR -

- ☐ No Business Activity in 2003.

NOTE: If you would like to file "**No Business Activity**" on-line or by telephone, please see reverse for instructions.

1)	<b>Enter Total Retail Sales Tax Collected Only</b> (Do not include Gross Sales)	<table border="1"><tr><td></td><td></td><td></td><td></td><td>.</td><td>0</td><td>0</td></tr></table>					.	0	0
				.	0	0			
2)	<b>★ Add Penalty, if filing after January 31, 2004</b> (Minimum \$5.00 See penalty rates above)	<table border="1"><tr><td></td><td></td><td></td><td></td><td>.</td><td>0</td><td>0</td></tr></table>					.	0	0
				.	0	0			
3)	<b>TOTAL AMOUNT OWED</b> (add lines 1 – 2)	<table border="1"><tr><td></td><td></td><td></td><td></td><td>.</td><td>0</td><td>0</td></tr></table>					.	0	0
				.	0	0			

## **INSTRUCTIONS FOR COMPLETING SALES TAX REMITTANCE RETURN (LINES 1-3)**

1. Determine if your gross business income is less than \$28,000. If it is greater, please go to our web site at <http://dor.wa.gov>. Click on FORMS to obtain a copy of the *Annual 2003 Combined Excise Tax Return*, or call us at (360) 902-7180 or 1-800-647-7706.

If you know the amount of retail sales tax collected, round to the nearest whole dollar and enter in the *Total Retail Sales Tax Collected* box, line 1. Breakdown by location codes is not necessary. The Department will distribute the local sales tax portions appropriately.

### **If you don't know the amount of retail sales tax due for 2003:**

- a) Multiply your taxable retail sales by the retail sales tax rate (the state rate, local rate, King County Food and Beverage rate and RTA rate, if applicable). Go to <http://dor.wa.gov> for retail sales tax rates in 2003.
  - b) Enter the amount of retail sales tax due, rounded to the nearest whole dollar, in the *Total Retail Sales Tax Collected* box, line 1.
2. If you are filing the return after the due date, you owe a penalty. See the due date and new penalty rates located above the signature line on the reverse side. You may also read our *Penalty Changes Special Notice* issued June 25, 2003, on our web site at <http://dor.wa.gov> for additional information. Multiply the penalty rate you owe by the *Total Retail Sales Tax Collected* and write this amount in the *Penalty* box, line 2.  
  
\*\* If you are filing your return late and are requesting a waiver of the penalty, please check the box on the bottom of page 1, and attach your written request to this return. For more information about the penalty waiver criteria, please call Tax Express at 1-800-334-8969, enter code 429.
  3. Indicate the *Total Amount Owed*, plus penalty, if applicable (add lines 1-2).

Keep a copy of your return for your files and **mail original form with your payment** in the enclosed envelope. Please do not staple or paperclip your payment to the form. If remitting an amount different than the amount of tax collected, please enclose an explanation. Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

## **ELECTRONIC FILING**

To file an excise tax return on-line, or to file a No Business Activity return, visit the Department's web site at <http://dor.wa.gov>, click on E-file (Electronic Filing), and follow the instructions.

## **TELEPHONE ASSISTANCE**

If you would like to file "**No Business Activity**" by telephone, call our toll-free number 1-800-647-7706. Enter code 111 and follow these steps:

- 1) Enter your 9-digit tax registration number;
- 2) Verify the number entered;
- 3) Enter 3;
- 4) Respond to pre-recorded questions to file your return over the telephone.

***Do not mail paper return back to the Department.***

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For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

## WASHINGTON STATE DEPARTMENT OF REVENUE

**Combined Local Sales and Use Tax Rate Chart****Tax Rates Effective January 1, 2004**

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

- NOTE: 1. Combined total of local and state sales tax includes 6.5% state rate, local rate and RTA rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. **If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.**
2. The King County Food & Beverage tax applies to sales of food and beverages in restaurants, taverns and bars within King County. Additional tax of .005 should be added to the combined rate listed. (See WAC 458-20-12401).

County/City	Current Comb. Total
<b>ADAMS</b>	
Unincorp. Areas	.076
Hatton	.076
Lind	.076
Othello	.076
Ritzville	.076
Washtucna	.076
<b>ASOTIN</b>	
Unincorp. Areas	.070
Asotin (City)	.070
Clarkston	.070
<b>BENTON</b>	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.083
Benton City	.083
Kennewick	.083
Prosser	.083
Richland	.083
West Richland	.083
<b>CHELAN</b>	
Unincorp. Areas	.080
Cashmere	.080
Chelan (City)	.080
Entiat	.080
Leavenworth	.080
Wenatchee	.080
<b>CLALLAM</b>	
Unincorp. Areas	.082
Forks	.082
Port Angeles	.082
Sequim	.082
<b>CLARK</b>	
Unincorp. Areas	.077
Battle Ground	.079
Camas	.077
La Center	.079
Ridgefield	.079
Vancouver	.077
Washougal	.079
Yacolt	.077
<b>COLUMBIA</b>	
Unincorp. Areas	.075
Dayton	.075
Starbuck	.075
<b>COWLITZ</b>	
Unincorp. Areas	.075
Castle Rock	.075
Kalama	.075
Kelso	.076
Longview	.076
Woodland	.075
<b>DOUGLAS</b>	
Unincorp. Areas	.076
Unincorp. P.T.B.A.*	.080
Bridgeport	.076
East Wenatchee	.080
Mansfield	.076
Rock Island	.080
Waterville	.080
<b>FERRY</b>	
Unincorp. Areas	.076
Republic	.076
<b>FRANKLIN</b>	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.083
Connell	.077
Kahlotus	.077
Mesa	.077
Pasco	.083
<b>GARFIELD</b>	
Unincorp. Areas	.075
Pomeroy	.075
<b>GRANT</b>	
Unincorp. Areas	.078
Coulee City	.078
Electric City	.078
Ephrata	.078
George	.078
Grand Coulee	.078
Hartline	.078
Krupp	.078
Mattawa	.078
Moses Lake	.078
Quincy	.078
Royal City	.078
Soap Lake	.078
Warden	.078
Wilson Creek	.078
<b>GRAYS HARBOR</b>	
Unincorp. Areas	.082
Aberdeen	.082
Cosmopolis	.082

County/City	Current Comb. Total
<b>GRAYS HARBOR(cont.)</b>	
Elma	.082
Hogiam	.082
McCleary	.082
Montesano	.082
Oakville	.082
Ocean Shores	.082
Westport	.082
<b>ISLAND</b>	
Unincorp. Areas	.083
Coupeville	.083
Langley	.083
Oak Harbor	.083
<b>JEFFERSON</b>	
Unincorp. Areas	.082
Port Townsend	.082
<b>KING (See notes 1 &amp; 2)</b>	
Unincorp. Areas **	.088
Algona	.088
Auburn/King	.088
Beaux Arts Village	.088
Bellevue **	.088
Black Diamond	.084
Bothell/King	.088
Burien	.088
Carnation	.084
Clyde Hill	.088
Covington	.084
Des Moines	.088
Duvall	.084
Enumclaw	.084
Federal Way	.088
Hunts Point	.088
Issaquah **	.088
Kenmore	.088
Kent	.088
Kirkland	.088
Lake Forest Park	.088
Maple Valley	.084
Medina	.088
Mercer Island	.088
Milton/King	.088
Newcastle **	.088
Normandy Park	.088
North Bend	.084
Pacific/King	.088
Redmond **	.088
Renton **	.088
Sammamish **	.088
Sea-Tac	.088
Seattle	.088
Shoreline	.088
Skykomish	.084
Snoqualmie	.084
Tukwila	.088
Woodinville	.088
Yarrow Point	.088
<b>KITSAP</b>	
Unincorp. Areas	.086
Bainbridge Island	.086
Bremerton	.086
Port Orchard	.086
Poulsbo	.086
<b>KITTITAS</b>	
Unincorp. Areas	.077
Cle Elum	.077
Ellensburg	.077
Kittitas (City)	.077
Roslyn	.077
South Cle Elum	.077
<b>Klickitat</b>	
Unincorp. Areas	.070
Bingen	.070
Goldendale	.075
White Salmon	.075
<b>LEWIS</b>	
Unincorp. Areas	.077
Centralia	.078
Chehalis	.078
Morton	.077
Mossyrock	.077
Napavine	.077
Pe Ell	.077
Toledo	.077
Vader	.077
Winlock	.077
<b>LINCOLN</b>	
Unincorp. Areas	.076
Almira	.076
Creston	.076
Davenport	.076
Harrington	.076
Odesa	.076
Reardan	.076

County/City	Current Comb. Total
<b>LINCOLN (cont.)</b>	
Sprague	.076
Wilbur	.076
<b>MASON</b>	
Unincorp. Areas	.083
Shelton	.083
<b>OKANOGAN</b>	
Unincorp. Areas	.076
Brewster	.076
Conconully	.076
Coulee Dam	.076
Elmer City	.076
Nespelem	.076
Okanogan (City)	.076
Omak	.076
Oroville	.076
Pateros	.076
Riverside	.076
Tonasket	.076
Twisp	.076
Winthrop	.076
<b>PACIFIC</b>	
Unincorp. Areas	.078
Ilwaco	.078
Long Beach	.078
Raymond	.078
South Bend	.078
<b>PEND OREILLE</b>	
Unincorp. Areas	.075
Cusick	.075
Ione	.075
Metaline	.075
Metaline Falls	.075
Newport	.075
<b>PIERCE (See note 1)</b>	
Unincorp. Areas **	.082
Unincorp. P.T.B.A.* **	.088
Auburn/Pierce	.088
Bonney Lake	.088
Buckley	.084
Carbonado	.078
DuPont	.088
Eatonville	.078
Edgewood	.088
Fife	.088
Fircrest	.088
Gig Harbor	.084
Lakewood	.088
Milton/Pierce	.088
Orting	.088
Pacific/Pierce	.088
Puyallup	.088
Roy	.078
Ruston	.088
South Prairie	.078
Steilacoom	.088
Sumner	.088
Tacoma	.088
University Place	.088
Wilkeson	.078
<b>SAN JUAN</b>	
Unincorp. Areas	.077
Friday Harbor	.077
<b>SKAGIT</b>	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.079
Anacortes	.079
Burlington	.079
Concrete	.079
Hamilton	.079
La Conner	.079
Lyman	.079
Mount Vernon	.079
Sedro Woolley	.079
<b>SKAMANIA</b>	
Unincorp. Areas	.070
North Bonneville	.075
Stevenson	.070
<b>SNOHOMISH (See note 1)</b>	
Unincorp. Areas **	.080
Unincorp. P.T.B.A.* **	.089
Arlington	.085
Bothell/Snohomish	.089
Brier	.089
Darrington	.085
Edmonds	.089
Everett	.083
Gold Bar	.085
Granite Falls	.085
Index	.085
Lake Stevens	.085
Lynnwood	.089
Marysville	.085
Mill Creek	.089

County/City	Current Comb. Total
<b>SNOHOMISH (cont.)</b>	
Monroe	.085
Mountlake Terrace	.089
Mukilteo	.089
Snohomish (City)	.085
Stanwood	.085
Sultan	.085
Woodway	.089
<b>SPOKANE</b>	
Unincorp. Areas	.078
Unincorp. P.T.B.A.*	.081
Airway Heights	.081
Cheney	.081
Deer Park	.078
Fairfield	.078
Latah	.078
Liberty Lake	.081
Medical Lake	.081
Millwood	.081
Rockford	.078
Spangle	.078
Spokane (City)	.081
Spokane Valley	.081
Waverly	.078
<b>STEVENS</b>	
Unincorp. Areas	.076
Chewelah	.076
Colville	.076
Kettle Falls	.076
Marcus	.076
Northport	.076
Springdale	.076
<b>THURSTON</b>	
Unincorp. Areas	.078
Unincorp. PTBA	.084
Bucoda	.078
Lacey	.084
Olympia	.084
Rainier	.078
Tenino	.078
Tumwater	.084
Yelm	.084
<b>WAHIAKUM</b>	
Unincorp. Areas	.075
Cathlamet	.075
<b>WALLA WALLA</b>	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.080
College Place	.080
Prescott	.077
Waitsburg	.077
Walla Walla (City)	.080
<b>WHATCOM</b>	
Unincorp. Areas	.076
Unincorp. P.T.B.A.*	.082
Bellingham	.082
Blaine	.082
Everson	.082
Ferndale	.082
Lynden	.082
Nooksack	.082
Sumas	.082
<b>WHITMAN</b>	
Unincorp. Areas	.076
Albion	.076
Colfax	.076
Colton	.076
Endicott	.076
Farmington	.076
Garfield	.076
La Crosse	.076
Lamont	.076
Malden	.076
Oakesdale	.076
Palouse	.076
Pullman	.076
Rosalia	.076
St. John	.076
Tekoa	.076
Uniontown	.076
<b>YAKIMA</b>	
Unincorp. Areas	.076
Grandview	.076
Granger	.076
Harrah	.076
Mabton	.076
Moxee City	.076
Naches	.076
Selah	.076
Sunnyside	.076
Tieton	.076
Toppenish	.076
Union Gap	.076
Wapato	.076
Yakima (City)	.079
Zillah	.076

\* P.T.B.A. – Public Transportation Benefit Area.

\*\* Area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. **If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.**